



# THE MN BOARD REPORT

Official Publication of the Minnesota Board of Accountancy

## SPRING 2022 ISSUE

Letter from the Chair .....	1, 13
License Cards .....	2
Sole Proprietor vs. CPA Firm .....	2
Executive Committee Elected .....	3
2024 CPA Exam Transitions .....	3
Continuing Education .....	4-5
Enforcement Actions .....	6-11
Newly Licensed .....	12
Board Calendar Meetings .....	13

## CONTACTS & INFORMATION

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Social media:  
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## Message from the Board Chair

Charles Selcer, CPA

This is my first communique to you in my capacity as Chair of the State Board of Accountancy. I am honored to serve.

Our charge is to serve the public as overseers of services rendered by practitioners and firms in an honorable profession. Licensure is an important bulwark against unscrupulous, unethical and incompetent practitioners. In addition, professions that license their practitioners have seen a leveling of the compensation playing field with female and minority workers due to the value vested in a license. Moreover, in professions

requiring licenses, hourly workers are paid approximately 6.5% more. These numbers were noted in a study published by The Alli-

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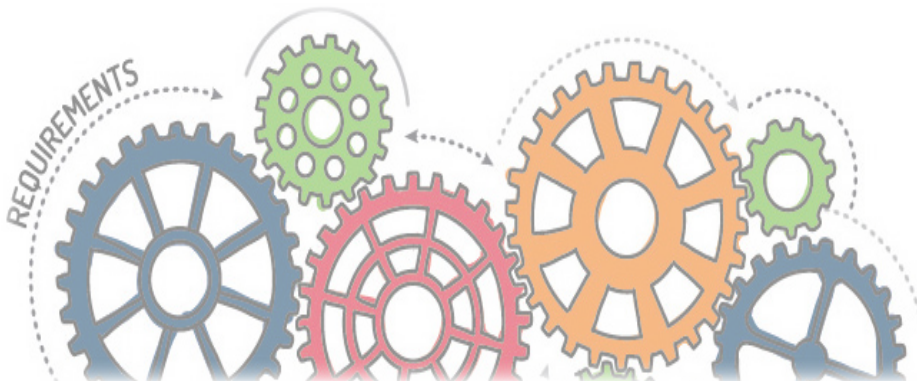
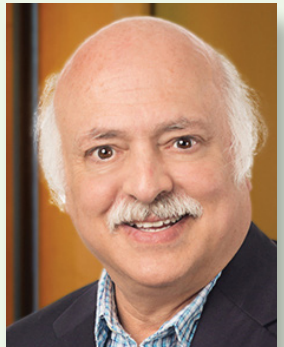
*Licensure is an important bulwark against unscrupulous, unethical and incompetent practitioners.*

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ance for Professional Licensing.

Our uniform CPA exam is rolling out changes that will make it more target efficient in measuring the skills that CPAs currently

*Continued on page 13*



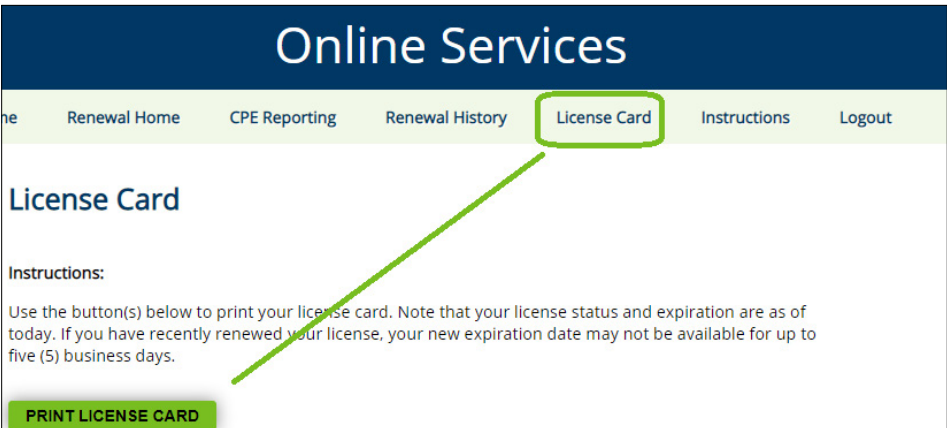
## FY22 CPE Earning Deadline June 30, 2022

See pages 4-5 for what you need to know and do.

# License Cards for Current CPA Licensees and SP Firms Available Through Online Services

The Board is no longer mailing license or permit cards upon renewal. Current Active and Inactive status licensees may instead log into [Online Services](#) and print a PDF version of their license card. Sole proprietors whose firm permit number is the same as their individual license number can also print a copy of their firm permit.

Log in to [Online Services](#), then select the “License Card” tab (see image). If a card is available, you will see a “print” option. Note that if you have only just recently renewed or become licensed, the card may not be available (or may not show your new expiration date) for 3-5 business days.



When you select “print” a PDF is generated. Where the file saves or how it displays depends upon the browser/ browser settings you use. Lines on the 8 1/2 x 11 printout indicate where to cut to create the traditional oversized and wallet-sized cards.

No license/permit cards are available for CPA firms or RAPs/RAP firms. To verify your status and expiration, use [Find a CPA \(individuals\)](#) and [Find a CPA Firm \(CPA and RAP firms\)](#).

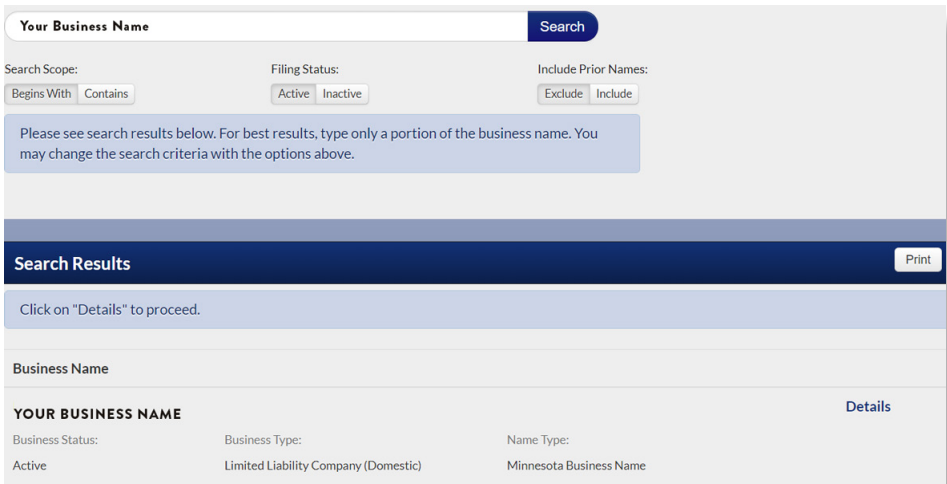
## Is Your Firm a Sole Proprietor or a CPA Firm?

You already have a lot to worry about during renewals; make sure you are filling out the correct Firm Permit Renewal Form for 2023 to save yourself the headache.

The main difference between a Sole Proprietor firm and CPA Firm is that the CPA Firm is registered with the Secretary of State.

It does not matter if you have only one owner or one employee. If you are firm that is registered with the Secretary of State, you are a CPA Firm and will need to renew your permit using the [CPA Firm Permit Renewal Form](#).

**Can’t remember if you registered with the Secretary of State?** You can verify if you are registered with



the Secretary of State by visiting the [Secretary of State website](#) and search your firm name.

Keep in mind your “Business Type” may be different than the example above.

If you are registered the Search result may appear similar to image above.

# 2022 Executive Committee Elected

Each December the full Board elects a new Executive Committee. As of the meeting on December 9, the Board elected Charles Selcer, CPA; Charles McElroy, CPA; and Godson Sowah, CPA; as Board Chair, Vice Chair, and Secretary/Treasurer.

### Other Committee Chairs:

- Godson Sowah, CPA, Laws and Rules
- Amanda Guanzini, CPA, Continuing Professional Education
- Charles McElroy, CPA, Firm Credential and Peer Review
- Gregory Steiner, CPA, Complaint



Charles Selcer, CPA,  
Chair



Charles McElroy, CPA,  
Vice Chair



Godson Sowah, CPA,  
Secretary/Treasurer

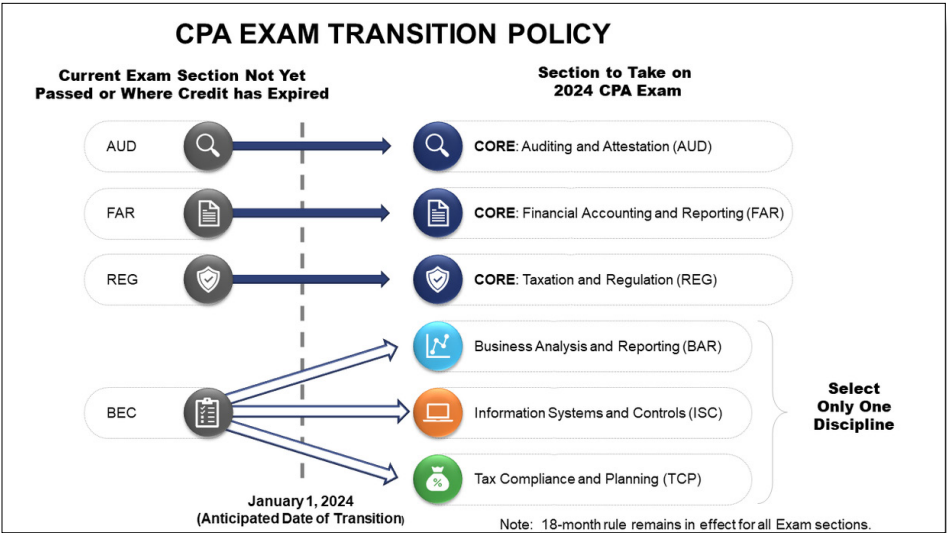
Find full Board contact information and committee assignments on the website: <https://boa.state.mn.us/board.html>.

## 2024 CPA Exam Transition Policy

In January 2024, the Uniform CPA Examination is changing. Exam candidates who pass and retain credit for all four CPA Exam sections by December 31, 2023 will not be impacted. Since there will be significant differences between the current and the 2024 CPA Exams and the overall CPA licensure model, a transition policy has been created to serve the candidates, state boards, and the public interest.

Under the transition policy, candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections.

However, if a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the



corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023.

Anyone with additional questions regarding the transition policy can find FAQs on the National Association of State Boards of Accountancy (NASBA) website: <https://nasba.org/blog/2022/02/25/transition-policy/>.



Prepare for the FY22 CPE Earning Deadline



For those holding an Active status CPA license or a RAP license, statutes require that you participate in a program of learning designed to maintain professional competency.

You are required to complete a minimum of 72 hours from approved sponsors, 60 technical hours, 24 group or blended learning hours, and 8 ethics (regulatory/behavioral) hours each rolling 3-year period.

Use these five tips to help you reach your CPE Requirements by June 30, 2022.

1

Keep these important dates in mind.

- June 30, 2021. If you were licensed on or before this date, you have a minimum of 20 CPE hours you need to earn by June 30, 2022.
- June 30, 2019. If you were licensed on or before this date, you need to meet both the one-year and rolling three-year reporting requirements.
- December 31. This is the absolute latest date you can report your CPE and not owe late reporting fees (This is not applicable to noncompliance fees). You can report your CPE as soon after June 30 as you'd like.
- Today. Visit [Online Services](#) and check your CPE for FY20 and FY21, and verify if there are any deficiencies in the summary chart.

2

Your license is *your* responsibility.

You need to affirm that the information entered in regarding your CPE is correct and that you are in compliance with Board rules. If there is an error, claiming that you delegated the task to someone else, and it is their clerical mistake will carry no weight with the Board. [Online Services](#) is available to you 24/7 so that you can easily verify your CPE hours.

3

Review the CPE Reporting Table.

Scroll down to the bottom of the CPE Reporting page in [Online Services](#) and look for the CPE Totals for the Rolling 3-Year Cycle from 2020 to 2022. (See example on right.)

- Green Boxes are good.
- Yellow Boxes are advisory. An example of when you would see the Yellow Boxes, if a licensee had 60.2 Teaching hours. Board rule allows for a maximum of 60 Teaching hours and 60 Writing hours to be applied toward the 120 three-year total. The yellow color is to advise that only 60 of the 60.2 hours will be counted toward the 120 three-year total.
- Red Boxes are short falls. If you have any red boxes, you need to check that what you have (will) earned for CPE in FY22 will meet those requirements, once the FY22 CPE is recorded. If not, you now know what CPE you still need to take prior to June 30.

CPE for Fiscal Year Ending June 30, 2022

Type of Learning	Technical Learning Activities		Non-Technical Learning Activities		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching					
Writing					
Nano Learning					
Blended Learning					
Independent Study					

CPE Totals for the Rolling 3-Year Cycle from 2020 to 2022

Approved:	81	72	Teaching:	0	60
Ethics:	0	8	Writing:	0	60
Group/Blended:	81	24			
Technical:	77	60	Total:	81	120

[CPE RULES SUMMARY](#)

Note: Hours entered but not submitted are not saved. Once you submit your hours, you cannot modify your CPE report through Online Services. Contact the Board office at 651-296-7938 for assistance.

4

Don't wait to fix CPE reporting errors or shortfalls.

If you see a discrepancy from the CPE Reporting Table and your records determine why and fix it ASAP. If you find that what is listed in Online Services needs to be updated, notify the Board in writing (letter or [email](#)) of what exact changes need to be made. You do not need to submit the course certificates unless it is requested by the Board.

5

If you are planning to Retire, go Exempt, or Inactive do NOT assume you have no CPE Requirements.

Until you HOLD a status that does not have a CPE requirement (Inactive, Retired, or Exempt), you must meet the Board's CPE Rules.

If you don't have your CPE in order for FY20-FY22, you'll have to scramble to earn your CPE, plus pay CPE late earning fees, in order to change status.

Additional CPE Resources Available For You

Visit the Board's CPE Page.

The Board's [CPE Page](#) has useful PDFs and FAQs on the "Tools" sidebar that you will want to get familiar with.

- [2016 CPE Statement on Standards](#) can help you determine information such as but not limited to how much incremental credit is acceptable under different types of programs for group programs, independent study, blended learning programs, self study, or nano-learning to help you accurately track your CPE hours.
- [2016 NASBA Fields of Study](#) if you are taking courses from approved sponsors, they are required to provide the field of study on your certificate or transcript, and you can determine if the course you have taken or planning to take is a truly a technical or non-technical course.
- View the [CPE Requirements Infographic](#) to easily see the breakout of the minimum CPE Requirements for each three-year rolling period.
- Check out the [CPE Reporting Table and Summary \(Graphical Presentation\)](#) for an overview of what's needed for the single-year CPE reporting table vs. the three-year CPE requirements summary.

Tools to Understand the CPE Rules

- [2016 CPE Statement on Standards](#)
- [2016 NASBA Fields of Study](#)
- [Board rules regarding CPE](#)
- [CPE Requirements Infographic](#)
- [CPE Reporting Table and Summary \(Graphical Presentation\)](#)
- [FAQs about CPE](#)

Please avail yourself of these resources. Remember that it is your responsibility as a licensee to understand and comply with the rules as written.

CPE Compliance Audit

Each year a percentage of CPAs will be contacted by the Board and required to submit a complete record of CPE for the previous three-year reporting period as part of an ongoing audit process. In cases where the Board determines that the hour information supplied by the licensee is not supported by the documentation supplied by the licensee or the hours do not meet the requirements of this chapter, the Board may take disciplinary action.



# ENFORCEMENT ACTIONS

**Disclaimer:** The following are summaries of the facts for actions taken since the last newsletter. Every effort has been made to ensure that the information is correct; however, these summaries should not be relied upon without verification from the Board office. It should be noted that the names of companies and individuals listed may be similar to names of parties who have not had enforcement actions taken against them. Also, the issuance of an order does not in itself imply that the conditions of the order have been met nor that the individual or firm listed currently holds a license or permit with the Board. To confirm current license or permit status, see “Find a CPA” ([boa.state.mn.us/findCPA.html](http://boa.state.mn.us/findCPA.html)) and “Find a CPA Firm” ([boa.state.mn.us/findFirm.html](http://boa.state.mn.us/findFirm.html)) on the Board’s website.

Enforcement actions are public data. Copies may be obtained by contacting the Board office or by download from [boa.state.mn.us/enforcement.html](http://boa.state.mn.us/enforcement.html).

## In the Matter of Ashley AnnMarie Destito, CPA Certificate #27451

The Board issued a Stipulation and Consent Order on December 9, 2021.

**FACTS:** Ms. Destito was selected for audit for her CPE records for the three-year period ending June 30, 2020. She reported 138 hours for Fiscal Year (FY) 2018, 21 hours for FY19, and 22 hours for FY20 but was unable to verify and document all 181 hours. Ms. Destito failed to maintain documentation of acceptable programs or valid credits for the CPE hours listed on her 2019, 2020, and 2021, CPA certificate renewal forms and failed to respond to Board communication on April 21, 2021, May 19, 2021, and June 8, 2021 requesting a response to her failed CPE audit by June 23, 2021.

**REMEDY:** Ms. Destito’s CPA certification was CENSURED and REPRIMANDED. She will pay a \$1,500 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

## In the Matter of Gina Marie Gordon, CPA Certificate #21224

The Board issued a Stipulation and Consent Order on December 9, 2021.

**FACTS:** Ms. Gordon legally changed her name after April of 2014. She provided false information when she renewed her certification on five separate renewals from 2017-2021 by providing her former name.

**REMEDY:** Ms. Gordon will pay a \$250 CIVIL PENALTY.

## In the Matter of Lori Marie Johnson, CPA Certificate #16115

The Board issued a Stipulation and Consent Order on December 9, 2021.

**FACTS:** Ms. Johnson holds an inactive CPA certificate. On January 25, 2021, she renewed her certificate to inactive status, carried back 1 CPE hour and paid a late renewal fee. She failed to maintain documentation of acceptable programs or valid credits for the CPE hours listed on her 2020 CPA certificate renewal form. Ms. Johnson was short 2.3 CPE hours for FY20. She carried back 4 CPE hours and paid the CPE noncompliance fee.

**REMEDY:** Ms. Johnson’s CPA certificate was CENSURED and REPRIMANDED. She will pay a \$250 CIVIL PENALTY.

## In the Matter of Jeanne Margaret Matter, CPA Certificate #17219

The Board issued a Stipulation and Consent Order on December 9, 2021.

**FACTS:** This was Ms. Matter’s second Stipulation and Consent Order with the Board. Ms. Matter was selected for audit of her CPE records for the three-year period ending June 30, 2020. She reported 8 ethics hours for FY18 on her 2019 certificate renewal but was unable to verify and document all 8 ethics hours. Ms. Matter was short 7 ethics hours for the three-years ended June 30, 2018. She reported 30 hours for FY20 and on her 2021 renewal but was unable to verify and document all 30 hours. She was short 13 CPE hours, including 7 ethics, for the three-year period ended June 30, 2020. Ms. Matter carried back 9 hours, including 7 ethics, to FY18, 9 hours to FY20, and paid the CPE non-compliance fees. She also failed to maintain documentation of acceptable programs or valid credits for the CPE hours listed on her 2019, 2020, and 2021 CPA certificate renewal forms.

**REMEDY:** Ms. Matter’s CPA certificate is CENSURED and REPRIMANDED. She will pay a \$1,000 CIVIL PENALTY.

## In the Matter of Nancy A. Foster, CPA Certificate #02910

The Board issued a Stipulation and Consent Order on January 11, 2022.

**FACTS:** Ms. Foster reported 6 continuing professional education hours in FY19 that were earned in FY20. The 6 CPE hours were not reported as carryback and the noncompliance fee was not paid.

**REMEDY:** Ms. Foster’s CPA certification was CENSURED and REPRIMANDED. She will pay a \$500 CIVIL PENALTY.

## In the Matter of Thomas William Lewis, CPA, and Thomas Lewis & Associates, P.A., CPA Certificate #02179 and Permit #00724

The Board issued a Stipulation and Consent Order on January 11, 2022.

**FACTS:** Thomas Lewis & Associates’ firm permit renewal application was initially rejected in December 2020 due to incomplete peer review information. The peer review for March 31, 2019 resulted in rating “pass with deficiencies.” TLA’s firm permit expired on December 31, 2020. TLA continued to hold out as a CPA firm on its website

by using the designation “Certified Public Accountants” during the expiration. Mr. Lewis did not hold a sole proprietor firm permit while TLA’s firm was expired. Nevertheless, on March 15, 2021, Mr. Lewis issued an audit report. On May 2021, TLA represented that they will “drop out of the audit business and concentrate on tax and accounting.” On July 2021, the Peer Review Committee agreed to the accept TLA’s peer review so long as TLA was no longer currently performing or engaging to perform any audit engagements and so long as TLA agreed to notify the Peer Review Committee and the administering entity immediately upon accepting an audit engagement.

**REMEDY:** Mr. Lewis’ CPA certification and firm permit was CENSURED and REPRIMANDED. He will pay civil penalties of \$5,000 for the CPA certificate and \$2,500 for his firm permit. He will complete NASBA Center for Public Trust Ethics Training.

## In the Matter of Shira Roberts, CPA Certificate #27643

The Board issued a Stipulation and Consent Order on January 11, 2022.

**FACTS:** Ms. Roberts elected to change to an inactive status with her 2017 renewal. Her inactive certificate expired on December 31, 2018 and revoked on January 2021 for non-renewal. Ms. Roberts held out as an active CPA by using the CPA designation in conjunction with her name on her company’s website and failed to place the word “inactive” adjacent to the CPA title as required while her license was inactive. She continued to use the title after her licensed was revoked. Ms. Roberts’ CPA certificate was reinstated to an inactive status on May 2021.

**REMEDY:** Ms. Roberts will pay a \$250 CIVIL PENALTY.

## In the Matter of Dennis F. Bacon, CPA Certificate #02761

The Board issued a Stipulation and Consent Order on March 24, 2022.

**FACTS:** Mr. Bacon was selected for audit of his CPE records for the three-year period ending June 30, 2020. He reported 90.5 hours for FY18 but was only able to verify and document 38 hours. He reported 10 ethics hours for the three-year period ending June 30, 2020, but was only able to verify and document 5 ethics hours. Mr. Bacon was required to carry back 2 hours to FY18, 3 ethics hours to FY20, and pay the CPE non-compliance fees. He failed to maintain documentation of

acceptable programs or valid credits for the CPE hours listed on his 2019, 2020, and 2021 CPA certificate renewal forms.

**REMEDY:** Mr. Bacon’s CPA certificate is CENSURED and REPRIMANDED. He will pay a \$500 CIVIL PENALTY and is required to complete the NASBA Center for Public Trust Ethics Training.

## In the Matter of Gwizdala & Associates Inc., RAP Firm Permit #01659

The Board issued a Stipulation and Consent Order on March 24, 2022.

**FACTS:** This was the firm’s second Stipulation and Consent order with the Board. The Board issued a RAP Firm Permit to Gwizdala & Associates Inc. on January 9, 2009. The firm permit expired on December 31, 2016, because the Firm failed to supply a required peer review with its firm permit renewal application. In 2020, the Firm held out as RAP firm when one of its owners submitted an individual RAP registration renewal application that listed the Firm as his employer and stated that the Firm was a RAP firm. The Firm also still has not submitted the required peer review for the period ended December 31, 2014, which was due to the Board by March 31, 2016.

**REMEDY:** The Firm’s permit is CENSURED and REPRIMANDED. The Firm will pay a \$2,500 CIVIL PENALTY and is ordered to CEASE and DESIST from holding out or practicing as a RAP Firm until such time as their permit is current with the Board.

## In the Matter of Jan P. Brosnahan, CPA Certificate #11206

The Board issued a Stipulation and Consent Order on March 24, 2022.

**FACTS:** Ms. Brosnahan was selected for audit of her CPE records for the three-year period ending June 30, 2020. She was short 7.5 hours for the three-year period ending June 30, 2020. Ms. Brosnahan carried back 10.5 hours and paid the CPE noncompliance fee.

**REMEDY:** Ms. Brosnahan’s CPA certificate is CENSURED and REPRIMANDED. She will pay a \$500 CIVIL PENALTY.

## In the Matter of Lalitha Iyer, CPA Certificate #26310

The Board issued a Stipulation and Consent

Order on March 24, 2022.

**FACTS:** Ms. Iyer was selected for audit of her CPE records for the three-year period ending June 30, 2020. She double counted her CPE hours for FY18 and FY19. Once corrected, she was short 15 CPE hours for the three-year period ended June 30, 2018, and 9 CPE hours for the three-year period ended June 30, 2019. Ms. Iyer carried back 24 CPE hours to FY18 and FY19 and paid the CPE noncompliance fees.

**REMEDY:** Ms. Iyer’s CPA certificate was CENSURED and REPRIMANDED. She will pay a \$750 CIVIL PENALTY.

## In the Matter of Richard L. McNeil, CPA Certificate #05807

The Board issued a Stipulation and Consent Order on March 24, 2022.

**FACTS:** Mr. McNeil was selected for audit of his CPE audit for the three-year period ending June 30, 2020. He reported 38.5 hours for FY20 on his 2021 certificate renewal form but only able to verify and document 37.5 hours. He carried back 1 hour to FY20 and paid the CPE noncompliance fee. Mr. McNeil changed his license status to retired on January 10, 2022.

**REMEDY:** Mr. McNeil will pay a \$250 CIVIL PENALTY.

## In the Matter of Wendy D. Holle, CPA Certificate #29017

The Board issued a Stipulation and Consent Order on March 24, 2022.

**FACTS:** Ms. Holle was selected for audit of her CPE records for the three-year period ending June 30, 2020. She reported 8 ethics hours for the three-year period ending June 30, 2020, but was unable to verify and document all 8 ethics hours. She was short 1 ethics hour for the three-year period ending June 30, 2020. Ms. Holle carried back 1.8 ethics hours, paid the CPE noncompliance fee, and updated her CPE system to avoid errors in the future.

**REMEDY:** Ms. Holle’s CPA certificate was CENSURED and REPRIMANDED. She will pay a \$250 CIVIL PENALTY.



# Automatic Revocations

Pursuant to Minnesota Statutes section 326A.04, subdivision 11 (2020) the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board. It is hereby ordered that the following Minnesota CPA certificates be REVOKED.

**Revoked on January 13, 2022:**

- Aaneson, Vernon Oliver #C0331
- Aarestad, Thomas Carl #14003
- Albert, William Blaine #28836
- Allen, Amy Sue #16130
- Altman, Jill M #19345
- Andersen, Timothy Blake #11641
- Anderson, Dennis Carl #02457
- Anderson, Kilian Marie #26863
- Arend, Carolyn Ann #15167
- Austin, Samantha Lynn #27963
- Baertsch, Roger Dale #08239
- Bahe, Matthew Steven #26187
- Bain, Daniel Joseph #26008
- Bain, John Clinton #C0966
- Barber, Tamara Jean #11822
- Bauer, Melissa M. #30811
- Bauer, Randal Peter #17493
- Bauhof, Rudolf #C1004
- Baumgarten, Ross Lyle #26476
- Beaman, Stuart Alden #31322
- Beckendorf, Jessica Rae #25531
- Berglund, John Charles #16387
- Berquist, Blake Davin #30513
- Besser, Jaime DelMarie #22940
- Bikfasy, Rebecca Dawn #29323
- Blattner, John Stanley #09651
- Bloomingtondale, Mary Elizabeth #25798
- Blossom Jr, Robert John #30505
- Bocklund, Scott Robert #09329
- Bogdanov, Leonid A #29396
- Bogue, Philip Roberts #C0930
- Bohne, Carl John #C0932
- Boyea, Deidre Gruben #12094
- Bozesky, Margaret Anne #10492
- Bradfeldt, Julie Catherine #14661
- Brady, Kelcie Ann #30714
- Bridges, Connor Drew #18095
- Bridges, Russell Nathanael #20570
- Brody, Aaron #28926
- Bruns, Kevin J. #30673
- Buboltz, Adrienne Strand #04247
- Bubul, Joseph Leonard #C1108
- Buechler, Gregory J #08614
- Bunde, Steven Douglas #10087
- Burns, Douglas Robert #10501
- Cahill, Jerry Robert #09337
- Camm, William Parry #C1033
- Carlin, Victoria Susan #17519
- Castles, Charles Lyle #C0337
- Cesario, James A #02365
- Chan, Jenny S #25089
- Chaps, Benedict Douglas #C0986
- Charles, Elaine Marie #08318
- Chipman, Kenneth Keith #15627
- Colberg, Maurice R #C0313
- Compton, Shelley Anne #17888
- Conley, Kelly B #14432
- Conrad, Mark Allan #14337
- Corbett, Francis P #12049
- Cox, Maggie Kathleen #29270
- Dacloush, Barbara Jane #07560
- Dahl, Jessie Anne #26611
- Dalke, Stephanie Lynn #29567
- Davenport, Karen Elizabeth #31500
- Day, Cynthia Louise #05402
- Day, Debra Lynn #20945
- Dehler, Alfred Richard #09687
- Deng, Yin #19098
- DeRuyck, Nathan Andrew #31144
- Dest, Lauren Donnay #29148
- Dietsche, James Allen #12825
- Dillon, Robin Ann #07743
- Dinham, Melanie Rose #17614
- Ditlefsen, Timothy Jay #21275
- Dolphin, Kevin P #17117
- Drake, Katherine Evelyn #28644
- Draper, Justin Bradley #14443
- Drontle, Lois Marcella #15232
- Duellman, Gerald George #21502
- Duncan, Wilbur Stinson #C0957
- Dunleavy, Patrick Peter #05620
- Dunsmore, Lacy Marie #27730
- Earlewine, Susan Marie #14527
- Earp, Sheila Marie #21090
- Eastman, Michael Douglas #27081
- Ebersold, Jennifer Savage #25407
- Edlund, Cody Jay #29674
- Edson, David Kent #13987
- Ellwein, Daniel Lee #28619
- Erickson, Davilynn Ann #22049
- Etzkin, Ellen Gelin #06802
- Evensen, Erik Thomas #26026
- Everson, Miles Edward Anthony #11563
- Fan, Yu-Wei #18454
- Farrington, Bruce H #C1551
- Fedder, Jonathan Duane #28851
- Feriancek, John Daniel #16819
- Fernandez, Richard #18419
- Fevold, Caul Joseph #30526
- Ficks, Bruce Robert #08696
- Flad, Mary J #07213
- Flattery, Patrick Kevin #05584
- Flikke, Michael Garretson #19966
- Flint, Gregory Leo #16054
- Foley, Seth David #26260
- Fosen, James Allen #05710
- Foss, Laurence Arnold #C0985
- Fox, Jeffrey Lee #05308
- Foyt, Scott Verley #29628
- Freed, Calvin Trevor #30133
- Fritzel, Sehree Kim #30427
- Fulk, Roscoe Neal #C0987
- Gaida, Robert John #17209
- Gaik, Arthur Edward #C0098

- Galbreath, Joel Ward #31031
- Gale, Jacob Scott #25815
- Gallacher, Andrew Keith #C0098
- Gamet, Donald Max #C0819
- Gangl, Joan Gemma #05803
- Gao, Xiaolei #28854
- Gastelum Lopez, Genessis #30428
- Gaston, James Wilson #C0099
- Gathje, James Leo #16829
- Geary, Jill Ann #11712
- Geater, Albert William #C0099
- Gideon, Meeghan Sue #09478
- Glaser, Kenneth C #04253
- Gleason, William Joseph #06218
- Glenn, Sean Thomas #30534
- Glickman, Monroe #C0906
- Glines, Levi James #26263
- Goedde, Richard Melvin #07059
- Goetzke, Leila Parsons #28040
- Goldberg, Jay D #07228
- Good, Steven Michael #17568
- Gordon, William Simmons #C1008
- Granlund, Amy Melinda #24503
- Grant, James Michael #28546
- Graupner, Maximilian #26805
- Green, Caitlin Elizabeth #28947
- Greene, Fadia Lea #23882
- Greenman, Jacob Ryan #29929
- Greiner, Kimberly Ann #14866
- Groen, Gregory Donn #05442
- Gronholz, Curtis James #08718
- Gschneidner, Douglas Jeffrey #28137
- Gu, Xintian #30954
- Gutknecht, Daniel Carter #17919
- Haak, Daniel Miles #06837
- Haglund, Lawrence Michael #06816
- Halloran, Eugene Robert #C1035
- Hansen, Jill Diana #21188
- Hanson, Roy Delos #12102
- Harden, Patrick William #27222
- Harrison, William Terence #C0923
- Harty, Jeffrey Kenneth #11736
- Hathaway, James Raymond #05729
- Hauschild, Thomas J #08348
- Havala, Michael J #09276
- Hays, Thomas Dunlap, III #02328
- Hedquist, Donald Richard #12501
- Hedtkke, Steven John #18553
- Heidinger, Jan Elizabeth #15904
- Helmbrecht, Bruce Alan #05731
- Hennen, James Michael #17590
- Henning, Kody Lee #30906
- Hermeier, John Allen #11934
- Hicken, Daniel Reed #C0099
- Hickman, Marita Sue #14983
- Hill Jr, George #C0958

- Hoitink, Paula Cocchiarella #23450
- Holden, Robert Emmet #05591
- Holmberg, Richard Willard #16514
- Holmdahl, Michael Jan #14119
- Holtzclaw, Catherine Elizabeth #05572
- Holz, Daniel Curtis #29090
- Horn, Seth Aaron #06042
- Huang, Weisiting #31100
- Huber, Michael John #30146
- Huemmer, Kelly Jean #30780
- Huginin, Amanda Marie #27426
- Huth, Linh Thi Thuy #28956
- Ianello, Angelo Joseph #05278
- Ittner, Amy M. #30320
- Jackson, Ian James #29693
- Jacob Jr, Robert E #29457
- Jaeger, Catherine Jean #27347
- Jaynes, Ronald John #12127
- Jelkin, Stacy Ann #19437
- Jenson, Randall Scott #13330
- Jewell, Cynthia Diane #08371
- Johnson, Scott Mason #06861
- Johnson, Steven Richard #16117
- Jones, Kathleen Ann #14509
- Jones, William Wing #C0099
- Jorud, Holly Michelle #22640
- Josephson, Robert Myron #C0976
- Judge, Grant Ernest #C0499
- Juntunen, Daniel Alfred #18571
- Kadue, Bradley Arnold #22811
- Karsten, William Edward #06057
- Kawlewski, Ernest Lynn, Jr. #16531
- Kedrowski, Leonard W. #C1837
- Kennedy Jr, Dorman Kennedy #C0928
- Khalil, Nicolas Jay #09301
- Klein, Stephen Michael #12931
- Koering, Adam Jerome #19160
- Koller, Joan Audrey #07286
- Kotilinek, Lucas Paul #29580
- Kratz, Meghan #22086
- Krebsbach, Mark Raymond #09422
- Kremer, Virginia Susan #13177
- Kruse, Jacob Matthew #31108
- Krutzig, Tyler Steven #29900
- Kurtz, Scott Harold #08032
- Kusilek, Kimberly Talmage #16148
- Kwapick, Laurie Elizabeth #26154
- Laddusaw, Todd Alan #15143
- Larson, Christopher David #18589
- Larson, Mark Joseph #28725
- Lasota, Lisa Kay #15343
- Latham, Robert Stratton #C0099
- Lauterbach, Robert Alan #C1286
- Law, Kin Yeung #29466

- Lawrence, Frederick Cecil #C0841
- Lazar, Edward Lee #C1068
- Leblanc Jr, Moreland Paul #C0925
- Lee Jr, Ralph Edwin #C1040
- Lee, Christopher F #29526
- Lee, Raymond Harris #06890
- Lee, Thomas Richard #03536
- Lee, Todd David #16906
- Lehman, Hillary Larissa #30333
- Lemke, Jill Elizabeth #29878
- Leszczynski, Calvin John #30840
- Lewis, Susan Patti #08610
- Lietha, Craig Paul #20647
- Lodde, John Thomas #26156
- Loewen, Kendal Ann Johnson #06496
- Lohrman, Michael George #11067
- Long, Clarence William #C0842
- Lund, Brian Douglas #02791
- Lunseth, Mark Peter #07111
- Maag, Steven Paul #19655
- Machacek, Bruce Donald #05792
- March, John William #C0962
- Marchetti, David A #17465
- Marrell, Jonathan J #06909
- Marine, Andrew Michael #04599
- Markley, Harald Fitzgerald #14955
- Marolt, James Paul #10688
- Massaglia, David Mark #23518
- Matthews, Marilyn Kay #13178
- Mattson, Randall Eugene #06912
- Mavetz Jr, Ronald Leonard #12556
- May, Robert Lee #C0977
- McColley, Christopher Michael #30452
- McFarlane, Michael A #24735
- McGarry, Joseph B #24834
- Melby, Lucinda Jewel #14959
- Melville, Bonnie Jean #16184
- Messmer, Erica Lynn #20665
- Meyer, Marianne #14972
- Ming, Sharon Barbara #03535
- Mollner, Jamie Marie #28311
- Monjoseph, Igor Andrew #29031
- Moore, Jonathan Daniel #30634
- Murray, Dean Larry #23359
- Mustard, Ralph Walter #C0875
- Myers, Heidi Tabor #24719
- Nassar, Judith Jean #04755
- Nelson, John P #04841
- Nelson, Scott A. #31194
- Ness, James David #10386
- Ness, Nancy Jeanne #10186
- Newhouse, Erik Charles #03665
- Ng, Belle Kwok Yee #27013
- Nielsen, Jill Diane #16341
- Nilson, Richard Warren #07322
- Noel, Michael Cameron #28972
- Nohner, Michael Joseph #24860
- Norman, Robert James #09147
- Northquest, Allan Robert #12585
- Nurmi, Joseph Henry #28889
- Nye, Floyd Kenneth #C0761
- Odendahl, Jeff Frank #08456
- Offord, Brandon Earl #26523
- O'Hara, Megan Leigh #22779
- Okland, Jeffrey Ryan #19495

- Olsen, Michael Robert, Jr. #26447
- Olson, David J #12217
- Olson, Justin Robert #28158
- O'Neil, Melissa Marie #27746
- O'Neil, Michael Lee #03567
- Overholt, Kevin James #29953
- Padilla, Bonnie Braun #17475
- Paidosh, Nicholas K #29954
- Palma, David C #07748
- Papez, Scott Thomas #29650
- Park, Sanghyeon #31390
- Patel, Keval V. #29106
- Patrick, Ryan Peter #26525
- Paulison, Christopher James #27915
- Peden, Andrew James #30083
- Pederson, Stuart Miles #06690
- Pepper, Thomas William #13015
- Perl, Lynda Jean #08989
- Peters, Walter William #C0099
- Petersen, George Richard #3161
- Pohl, Gerald J #04692
- Popp, Russell Gerald #14216
- Prosvetov, Yana Leonidovna #27022
- Provost, Katlynnne Marlene #28742
- Rachor, Francis Joseph #C0870
- Raguram, Kripa #16604
- Ratliff, Mary Josephine #31569
- Raykov, Nikolay Stefanov #23363
- Regione, Basil Anthony #C0817
- Reiland Jr, Earl Donald #14618
- Reinschmidt, Jodi D #28340
- Reynolds, James E #02539
- Riach, Shelley Lynae #16241
- Richardson, Stephen Donald #05068
- Roberts, Ralph Barnett #C0964
- Roberts, Tashana Elizabeth #30746
- Rodgers, Claude Wayman #C0818
- Runyon, Alissa Arnold #23855
- Rutscher, Judith #11843
- Ryan, Michael John #14726
- Ryan, Randolph Lowell #11844
- Ryberg, Scott John #15010
- Rykkeli, Brandon Kenneth #21339
- Schabert, Mark Thomas #19820
- Schauer, Michael Wade #20166
- Scheierl, Mark Raymond #28675
- Schilling, Brian R #22997
- Schluter, Cayla Florence #24781
- Schuler, Joshua Adam #29371
- Schwartz, Alan Leonard #04655
- Schwarzhoff, Charles Alexander #04987
- Scribner, Brett Elliott #13862
- Seelen, Christi Jean #17009
- Sethi, Siddharth #31261
- Shankar, Shilpa #30273
- Shelstad, Michael Bradley #03644
- Simonelli, John Robert #29961
- Simonson, Kathrine Susan #23278
- Sisler, Kayla Michelle #27852
- Sliwoski, Leonard James #07475

- Smith, Brian Jon #07381
- Smith, David John #13864
- Smith, Gary Dean #03838
- Smith, Shay H #24956
- Smits, Allison Elizabeth #30482
- Snyder, Jill Kathleen #29728
- Sorensen, Laurel Kukura #24811
- Steffes, James J #15526
- Steinweg, Philip Alan #28300
- Stender, James Lowell #08855
- Stenger, Gordon Wesley #04470
- Stenlund, Aaron Thor #27139
- Stevens, John Daniel #03338
- Stinar, Tony S #23734
- Stoll, James Edwin #C1340
- Straker, Jacinta M #22136
- Strese, Jacilyn Marie #30099
- Strong, Laura Marie #18958
- Stuart, Iris C #06616
- Stull, Jade Monique Vidal #24057
- Sullivan, Joseph Francis #C0673
- Sultany, Ann Marie #16287
- Summerfield, Gene Allen, Jr. #04352
- Sundman, John Lowell #10803
- Suri, Sunita #06267
- Sutter, Robert James #02817
- Svendsen, Thomas Joseph #27144
- Swenson, Mark Rowland #03710
- Swenson, Steven Larry #05291
- Swierczek, Anthony Thomas #24788
- Swisher, Michael Richard #08200
- Tajak, Richard John #04775
- Tambert, John William #C0901
- Teksten, Eric Lie #03925
- Tetrick, Jeff N #03353
- Thieman, George Edward #C1037
- Thiessen, Gregory Paul #19924
- Thomas, Martin Carl #02386
- Thompson, Jack Steven #17460
- Thompson, Myrl #C0382
- Thompson, Tess Erika #29223
- Thornberg, Jacob Robert #30879
- Thorne, Charles Robert #C0814
- Tibbetts, Cody Dean #30880
- Timm, Lester E #04788
- Titze, Eric S #25852
- Tranzow, Frank Herbert #C1516
- Tripp, William Goderey #C0941
- Trok, Brenda S #22139
- Trok, Matthew Paul #20116
- Troska, Michael Roger #14270
- Tschetter, Thomas Jacob #11960
- Tucker, Norman Eugene #C1056
- Tuhkanen, Jim Paul #06177
- Turcotte, Raymond Daniel #03044
- Tureson, Kurt Sander #14670
- Turnbull, Scott Owen #11578
- Underwood, Gerald David #07402
- Utomo Go, Stephanie Anindya #28107
- Van Sloun, Keith Matthew #28688
- Vaudrey, Bradley Stephen #17770
- Verdoorn, Thomas Allan #05459

- Vogler, William James #04780
- Voigt, Clemens John #C0839
- Voss, Tamara Kay #15483
- Wagner, Michael Peter #03713
- Wagner, Wanda Jo #08352
- Wahler, Wayne Lee #05919
- Sorensen, Whitney Blake #26172
- Wallace, Robert Thomas #05132
- Walleser, Jenna Marie #31137
- Wang, Yingting #29120
- Ward, Timothy Edward #05356
- Warnemund, Colleen Carol #08548
- Weber, Patrick Joseph #07411
- Weber, Zackery Adam #22457
- Wegmann, N Jack #07836
- Weis, Ronald I #04583
- Weisbeck, Dean Paul #12339
- Weiser, Gerald M #09527
- Weller, Matthew George #30194
- Welsh, Leslie Thomas #C0815
- Wente, Thomas Harold #10904
- Werning, Kelly Mane #22878
- Werning, Timothy A #22590
- West, John Donald, Jr. #03551
- Westerschulte, Linda Juanita #07034
- Whelan, Edward James #04714
- White, Diana Lynn #12342
- Wilhelmsen, Roy Albert #C1002
- Willhite, William Donald #21574
- Williams, Katherine Osborn #08950
- Williamson, Taylor Allen #28911
- Willis, Michael Francis #19264
- Wilson, Sean Richard #31354
- Wilson, Steven R #05958
- Wilson, Susan Kay #07042
- Winchell, W Glen #04363
- Winek, Trudi Louise #09436
- Winjum, Milton Kieth #C1990
- Winter, Nancy Brauchle #11971
- Winter, Patricia Suzanne #20412
- Wishon, Lloyd A. #28352
- Woie, Karin Marie #07897
- Woiwood, Kyle Andrew #27489
- Wold, Diane Marie #12653
- Wolf, Brian Hugo #07045
- Wood, Jeffrey Jon #08604
- Wood, Jessica Lynn #29386
- Wood, Karilyn Ann #04290
- Worrath, Robert Gene #C1135
- Wyatt, Elaine Marie #07772
- Yasgar, Bernard George #03749
- Yost, Kristin Amber #23566
- Yuan, Zunhua Jeffrey #18708
- Ziebart, Shannon Robin #25158
- Zuraff, David Brian #17480

**Revoked March 24, 2022:**

- Anderson, Cal M #23334
- Chitwood, Wade Andrew #30123
- Maanum, Scott David Nelson #25772
- Ziebarth, Matthew Mark #30662

# Orders to Reinstate

**FACTS:** Respondent’s certificate expired and Respondent failed to renew the certificate or notify the Board that Respondent was electing exemption from renewal.

Certificate will be reinstated upon submission of proof of continuning professional education (if active) and payment of fees to the board. Inactive certificate holders shall not engage in activities requiring an active certificate. If terms of the Order are not met by the date indicated, the Order vacates and the license remains revoked.

In the Matter of	Certif. Number	Certif. Type	Certif. Expired	Date Revoked	Fees to Reinstate	CPE Hrs	Order Issued	Date Order Vacates
Bahe, Matthew Steven	26187	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Bain, Daniel Joseph	26008	Inactive	12/31/2019	1/13/2022	\$175	N/A	5/5/2022	8/3/2022
Baumgarten, Ross Lyle	26476	Active	12/31/2019	1/13/2022	\$250	120	3/24/2022	6/22/2022
Besser, Jaime DelMarie	22940	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Block, Amanda Christine	30120	Inactive	12/31/2018	1/20/2021	\$175	N/A	12/9/2021	3/9/2022
Bona, Stephen Anthony	29615	Active	12/31/2016	1/10/2019	\$400	120	3/24/2022	6/22/2022
Braun, Karen Lynn	12894	Inactive	12/31/2018	1/20/2021	\$175	N/A	12/9/2021	3/9/2022
Bunde, Steven Douglas	10087	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Chitwood, Wade Andrew	30123	Active	12/31/2019	3/24/2022	\$250	120	5/5/2022	8/3/2022
Cox, Maggie Kathleen	29270	Active	12/31/2019	1/13/2022	\$250	120	3/24/2022	6/22/2022
Dahl, Jessie Anne	26611	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Delk, Gerald K.	20143	Inactive	12/31/2018	1/20/2021	\$225	N/A	3/24/2022	6/22/2022
Goldberg, Jay D.	07228	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Heggland, Katherine Marie	23972	Active	12/31/2016	1/10/2019	\$400	120	3/24/2022	6/22/2022
Helsper, Mark Eldon	26560	Active	12/31/2016	4/30/2019	\$400	120	5/5/2022	8/3/2022
Hickman, Marita Sue	14983	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Hoover, Robin Clark	02401	Inactive	12/31/2012	1/20/2015	\$525	N/A	3/24/2022	6/22/2022
Horn, Seth Aaron	06042	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Jackson, Ian James	29693	Active	12/31/2019	1/13/2022	\$250	120	3/24/2022	6/22/2022
Kim, Young-Wan	30244	Active	12/31/2018	1/20/2021	\$300	120	3/24/2022	6/22/2022
Kruesel, Jeffrey Gary	16146	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Lasota, Lisa Kay	15343	Inactive	12/31/2019	1/13/2022	\$175	N/A	5/5/2022	8/3/2022
Lee, Todd David	16906	Inactive	12/31/2019	1/13/2022	\$175	N/A	5/5/2022	8/3/2022
Liu, Cecilia	20020	Active	12/31/2015	4/19/2018	\$450	120	5/5/2022	8/3/2022
Malm, Ebenezer Talabi	25556	Inactive	12/31/2018	5/4/2021	\$225	N/A	3/24/2022	6/22/2022
Markley, Harald Fitzgerald	14955	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Marshman, Nichelle Brook	21459	Inactive	12/31/2017	4/30/2020	\$275	N/A	1/13/2022	4/13/2022
McLevish, Timothy Ray	07296	Inactive	12/31/2015	4/19/2018	\$375	N/A	3/24/2022	6/22/2022
Park, Sanghyeon	31390	Active	12/31/2019	1/13/2022	\$250	120	3/24/2022	6/22/2022
Pohl, Gerald J.	04692	Inactive	12/31/2019	1/13/2022	\$175	N/A	3/24/2022	6/22/2022
Popp, Russell Gerald	14216	Inactive	12/31/2019	1/13/2022	\$175	N/A	5/5/2022	8/3/2022
Sarameh, Yousef Husein	28164	Inactive	12/31/2017	4/30/2020	\$275	N/A	5/5/2022	8/3/2022

In the Matter of	Certif. Number	Certif. Type	Certif. Expired	Date Revoked	Fees to Reinstate	CPE Hrs	Order Issued	Date Order Vacates
Sloan, Steven Peter	15444	Inactive	12/31/2016	4/30/2019	\$325	N/A	3/24/2022	6/22/2022
St Mane, Joseph B	28417	Active	12/31/2018	1/20/2021	\$250	120	12/9/2021	3/9/2022
Stone, Karla A	18390	Active	1/6/17*		\$150	120	12/9/2021	3/9/2022
Stimac, Holland Neil	24569	Inactive	12/31/2013	3/22/2016	\$475	N/A	5/5/2022	8/3/2022
Tanaka, Danielle Kay	26539	Active	12/31/2018	1/20/2021	\$300	120	3/24/2022	6/22/2022
Thompson, Nathan David	20963	Inactive	12/31/2018	1/20/2021	\$175	N/A	12/9/2021	3/9/2022
Troska, Michael Roger	14270	Inactive	12/31/2019	1/13/2022	\$175	N/A	5/5/2022	8/3/2022
Van Sloun, Keith Matthew	28688	Inactive	12/31/2019	1/13/2022	\$175	N/A	5/5/2022	8/3/2022
Wenzel, David A	28228	Active	12/31/2017	4/30/2020	\$300	120	12/9/2021	3/9/2022

## Enforcement Actions Continued from page 7

### In Matter of Kari Renee Blom, CPA Certificate #28017 (Expired)

The Board issued a Stipulation and Consent Order on May 5, 2022.

**FACTS:** Ms. Blom was selected for audit of her CPE for the three-year period ending June 30, 2020. She was short 21 CPE hours for the three-year period ending June 30, 2020. She carried back 21 CPE hours and paid the CPE noncompliance fee.

**REMEDY:** Ms. Blom’s CPA certificate was CENSURED and REPRIMANDED. She will pay a \$250 CIVIL PENALTY.

### In Matter of Michael Charles Drazan, CPA Certificate #18806

The Board issued a Stipulation and Consent Order on May 5, 2022.

**FACTS:** Mr. Drazan was selected for audit of his CPE for the three-year period ending September 30, 2020. He reported 52 CPE hours for fiscal year 2020. He verified 50 CPE hours. Mr. Drazan was short two Cpe hours for the three-year period ending September 30, 2020. He carried back four CPE hours to fiscal year 2020 and paid the CPE noncompliance fee as part of his audit.

**REMEDY:** Mr. Drazan’s CPA certificate was CENSURED and REPRIMANDED. He will pay a \$500 CIVIL PENALTY.

### In Matter of Kyle Theodore Mielke, CPA Certificate #30850 (Exempt)

The Board issued a Stipulation and Consent Order on May 5, 2022.

**FACTS:** Mr. Mielke CPA certificate expired on December 31, 2020. He renewed his CPA certificate on August 11, 2021. During the lapse, Mr. Mielke held out as a CPA without a valid certificate by using the CPA designation on his company website and LinkedIn profile. He acknowledge he accidentally allowed his CPA certificate to lapse and held out as a CPA until he realized his CPA certificate was expired. He also self-reported that he practiced as a CPA during his lapse by working on eight 401(k) audits. On February, 2022, he requested and was granted exempt status.

**REMEDY:** Mr. Mielke’s CPA certificate was CENSURED and REPRIMANDED. He will pay a \$2,000 CIVIL PENALTY.

### In Matter of Bradlee J. Zumbaum, CPA Certificate #27660

The Board issued a Stipulation and Consent Order on May 5, 2022.

**FACTS:** Mr. Zumbaum owns and operates a tax and consulting service in Minnesota that is licensed as a CPA firm. He issued a W-2 but entered the incorrect state and the wrong employers state ID number. The employee with the W-2 was unable to contact Mr. Zumbaum, never received an updated W-2, and never learned if the W-2 was forwarded to the Wisconsin Department of Revenue. Mr. Zumbaum also failed to respond to the Board’s two allegation letters.

**REMEDY:** Mr. Zumbaum’s CPA certificate was CENSURED and REPRIMANDED. He will pay a \$1,000 CIVIL PENALTY.

The Minnesota Board of Accountancy has been given jurisdiction over Certified Public Accountants (CPAs) and Registered Accounting Practitioners (RAPs) on those matters covered by [Minnesota Statutes 326A](#), and the [Minnesota Rules Chapter 1105](#). The text of these statutes and rules are maintained by and available through the [Office of the Revisor](#).



# Congratulations to New CPAs and RAPS Licensed December 2021–May 2022

The members and staff of the Minnesota Board of Accountancy welcome these CPAs to their profession.

Our congratulations to you and our best wishes for success in your practice.



Ackley, Madelyn Jane  
Altenburg, Joshua Scott  
Ammerman, Brianna Clare  
Armstrong, Sierra Rose  
Backes, Monica Kelemen  
Baker, Collin Richard  
Barrett, Haley Wren  
Bartkowski, Jack Joseph  
Baus, ElizabethLauren  
Beckman, Carson James  
Bedoya Posada, Maria Camila  
Benson, Luke Edward  
Beran, Kristen Kay  
Bergseid, Daniel Allen  
Berkner, Matthew Glenn  
Bertram, Tanya Lynn  
Beutz, Matthew David  
Billins, Cody Ashton  
Bishman, Marissa Jo  
Blommel, Alissa Marie  
Boerjan, Zachary James  
Boraas, Grant Jeffrey  
Brantley, Sierra Nichole  
Brown, Dylan Lee  
Brown, Kyann Marie  
Buchholz, Connor Austin  
Bunten, Nicole Alexandria  
Burnham, Samuel Lea  
Butola, Santoshi  
Bye, Jacob Steven  
Carlson, Emma Louise Kaye  
Carman, Jonathan Thomas  
Chu, Yu  
Click, Robert John  
Cortez, Jesus Daniel  
Crider, Emma Jean  
Dahms, Garrett Robert  
Darnall, Zachary Alan  
Das, Ananya  
Delesha, JacobDavid  
Delich, Michael Ryan  
Demeritte, De’Seria  
Deandra  
Dingmann, Shandel Nicole  
Ditman, Katherine Elizabeth  
Dornak, Kristina Lee  
Drake, Hunter John  
DuVall, Andrea Nicole  
Eklin, Ian Andrew

Ellis, Justin Kase  
Entinger, Nicole Kathrine  
Erickson, Parker Lee  
Erstad, Kara Elizabeth  
Fahning, Joseph Richard  
Fedje, Jacob Richard  
Feig, Birgit Mae  
Filipic, Luke Frederick  
Flesche, Jayda Leigh  
Floeder, Daniel David  
Folorunso-Esan, Adejumo  
Olamide  
Fowler, Marissa Lynn  
Friederichs, Lucas Michael  
Geiwitz, Olivia  
Gendreau, John Michael  
Gherardi, Jared Enrico  
Gjerde, Megan  
Glendenning, Jonah Daniel  
Glienke, Zachary Steven  
Goodman, Amber Lea  
Groebe, Thomas Ryam  
Gustafson, MacKenzie  
Raquel  
Gwost, Mitchell Walter  
Hall, Andrew James  
Hansen, Annika Dove  
Hanson, Misha Kendra  
Harris, Michael Robert  
Haugen, Samantha Paige  
Heo, Jin Young  
Herbert, Cole Michael  
Hoffmann, Michaela Ann  
Hofmann, McKenzie Jaye  
Hollasch, Hope Marie  
Idowu, Oyinkansola Latifat  
Iverson, Jason Timothy  
James, Kailey Gina  
Jennaro, Jennifer Rose  
Johnson, Benjamin Jaye  
Johnson, Mitch Alexander  
Juffer, Nicholas Paul  
Kafka, Brady Duane  
Kanda, Kai Stordahl  
Kidau, Eugene Sei  
Kiefer, Brady Joseph  
Kim, Sujeong  
Kirchenwitz, Michael R  
Klassen, Emily Lynnetta  
Klawitter, Evan Jon

Klejeski, Marcy Jo  
Koenigs, Kacey Lynn  
Koenigsfeld, Alysha M  
Kohler, Shelby Rae  
Konigsburg, Jennifer Ann  
Kratchmer, Kyle Andrew  
Krech, Calvin Lee  
Kresge, Scott Stanley  
Kron, Sally Anne St. Clair  
Lachowitz, Courtney Elizabeth  
LaFave, Molly Marie  
Lagorio, Joseph Curtis  
Lail, Jamison Aaron  
Langel, Trisha Leslie  
Larson, Louis George  
Legg, Allison Lucille  
Lenarz, Isaac John  
Li, JiaYue  
Liebe, Ethan Michael  
Lindahl, Nathan Paul  
Liu, Mengyu  
Lundberg, Greg Thomas  
Lynch, Casey Joseph  
Maack, Nathan Wesley  
Majerus, Tyler Joseph  
Malerich, Torey Jill  
Marier, Mikaela Ann  
Marlow, Emily Jean  
Martin, Jessica Rae  
Mathes, Heather Ann  
Mathiowetz, Alex Edward  
Matson, Dakota Nicole  
May, Madeline Ann  
McCauley, Kaitlyn Marie  
McPhee, Holly Marie  
Menden, Peter Sanders  
Messenger, Tyler Michael  
Michaels, Kathryn Faith  
Miller, Laura Elizabeth  
Miller, Nicole Kathryn  
Mills, Matthew Sheldon  
Moan, Paige Elizabeth  
Mohs, Connor Francis  
Morgan, Roan  
Mulvaney  
Morris, Reed Alan  
Mostaert, Riley Noelle  
Mueller, Vance

Myslajek, Scott Bricker  
Nelson, Kaitlin Jean  
Northrop, Mariah Sabina  
Novak, Kortney Marie  
O’Reilly, Colin Michael  
Ochs, Haley Marie  
Osborn, Abigail Marie  
Overgard, Marli Rae  
Packer, Kristina Marie  
Palasek, Laura Danielle  
Palmberg, Tanner Patrick  
Panvica IV, John Joseph  
Parker, Emily Marie  
Paterson, Austin Charles  
Pawlenty, Paige Colette  
Pawol, Audrey Nicole  
Peplinski, Michaela Claire  
Pesola, Grant Steven  
Peterson, Greta Louise  
Peterson, Emily Marie  
Petron, Kristen Ann  
Phillips, Natalie Ann  
Plombon, Maxwell Aloysius  
Privratsky Jr., David Edward  
Pronschinske, Alyssa Mae  
Reardon, Connor Joseph  
Reynolds, Nathan LaMonte  
Richards, Morgan Elizabeth  
Richter, Samuel Adam  
Ridgway, Jack Timothy  
Roeker, Ryan Wade  
Rokusek, Brad Richard  
Rothstein, Mitchell William  
Rubbelke, Nathan Robert  
Rurup, Austin Lee  
Ruzynski, Samuel Robert  
Sarazen, David Daniel  
Scheffler, Hannah Marie  
Schmitz, Mary Theresa  
Schnobrich, Robyn  
Schroader, Mariah Joan  
Schuh, Zachary Charles  
Schultz, Sierra Noel  
Schumacher, Brady Addison  
Schumacher, Celeste Julia  
Scott, Olivia Paige  
Semler, Danielle Marie  
Shearer, Joseph Michael  
Sieck, Carter Frederick  
Sjerven, Alexis Ann

Slaminski, Matthew Edward  
Slavik, Grant Andrew  
Smestad, Sidney David  
Solberg, Nicholas John  
Spitzley, Hannah Claire  
Stachowski, Shaun Thomas  
Stoker, Hannah Elizabeth  
Strandberg, Jake Ryan  
Sundt, Coleman Butler  
Suzukida, Matthew John  
Sweetland, Margaret Marie  
Szabo, Jackson Stuart  
Taffe, Abigail Charolette  
Tahir, Aisha Asim  
Tangen, Rebecca Margaret  
Tellinghuisen, Zackary  
Tanner  
Tessmann, Tyler John  
Totushek, Kaitlyn Jean  
Trapp, Brina Lynn  
Trygg, Kathryn Nicole  
Tulloh, Anne Kathryn  
Turnquist, Anna Elisabeth  
Van Beck, Luke Aaron  
Van’t Hul, Brady Junior  
Vanneste, Amanda Jean  
Vermedahl, Jack Thompson  
Vitters, Jake Thomas  
Vossen, Nicholas James  
Wageman, Michael John  
Waggoner, Steven Eugene  
Walters, Amelia Rae  
Whitehead, Sarah Marie  
Wosmek, Alec Anton  
Xu, Zhujun  
Ziebarth, Mitchell Allen  
Zurn, Rachel Marie

*\*Every effort has been made to make this list correct for the dates specified; however, it is not definitive. You can confirm licensure/certification status via “Find a CPA” on the Board’s website.*

## Letter from the Chair Continued from page 1

deploy in their jobs. Technology and data analytics march on, and we must keep pace.

The AICPA now defers matters of misleading and/or fictitious names to respective states for guidance. Minnesota remains vigilant so that CPA firm names and name changes do not mislead the public.

The Board has also constituted a committee to take a deep dive into our Laws (326A) and Rules (1105) to keep them up to date and responsive to current business practices.

Lastly, I am exceedingly proud of our leadership and staff. Doreen Johnson has assembled some of the finest, most professional and dedicated people; and they serve you, the Minnesota CPA, with diligence and pride.

## 2022 CALENDAR OF BOARD MEETINGS

JUNE 30 - 9:00 am

AUGUST 4 - 9:00 am

SEPTEMBER 20 - 9:00 am

OCTOBER 13 - 9:00 am

DECEMBER 8 - 9:00 am

Watch the [website](#) for updates.

Meetings are generally held at the Board’s office.

Please consult the Board website for updates to full Board and committee meetings dates, times, or locations. Board meetings are open to the public, with the exception of Complaint Committee and disciplinary discussions as prescribed by Minnesota Statutes 13D.01 and 326A.08.

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**Holly Salmela, Investigator**

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